



SO ORDERED.
SIGNED 10th day of February, 2025

THIS ORDER HAS BEEN ENTERED ON THE DOCKET.
PLEASE SEE DOCKET FOR ENTRY DATE.

Randal S. Mashburn

Randal S. Mashburn
Chief U.S. Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
MIDDLE DISTRICT OF TENNESSEE
AT COOKEVILLE

IN RE:)	
)	
CENTRO CABINETRY, LLC,)	Case No: 2:22-bk-00550
)	Chapter 7
)	Judge Mashburn
Debtor.)	
)	
_____)	
)	
JOHN C. McLEMORE, TRUSTEE,)	
)	
Plaintiff,)	
)	
v.)	Ad Pro. No. 2:24-ap-90115
)	
UNITED STATES OF AMERICA)	
INTERNAL REVENUE SERVICE, and)	
STATE OF TENNESSEE,)	
)	
Defendants.)	

AGREED ORDER AS TO STATE OF TENNESSEE

Upon the agreement of Jeanne Ann Burton, substitute chapter 7 trustee herein and substitute Plaintiff ("Trustee"), and the State of Tennessee, a Defendant herein ("State"), as evidenced by the signatures below; and the Court being satisfied that the relief herein is appropriate under the circumstances; and the court being otherwise sufficiently advised,

IT IS HEREBY FOUND THAT:

A. In the Complaint to Avoid and Subordinate Secured Tax Liens Pursuant to 11 U.S.C. §§ 724 and 726, and to Sell Real Property Pursuant to 11 U.S.C. § 363 (the “Complaint”), the Trustee sought to: (1) avoid portions of secured liens on property described as Shed and 3.77 acres, Lot 10, Riverwatch Trace, Sparta, Dekalb County, Tennessee (Map 70, Parcel 161.00 (the “Storage Lot”) in favor of the State that allegedly secured certain tax penalties owed by the Debtor, pursuant to 11 U.S.C. §§ 724(a) and 726(a)(4); (2) subordinate any remaining portions of secured liens on the Storage Lot in favor of the State to the priority and administrative claims against the Debtor’s estate, pursuant to 11 U.S.C. § 724(b); and (3) sell the Storage Lot by auction, free and clear of any liens and encumbrances, pursuant to 11 U.S.C. § 363.

B. As evidenced by the signatures below, the Trustee and the State agree that the State has no liens on the Storage Lot. To the extent that the State possesses any liens on the Storage Lot, such liens should be avoided, and the Storage Lot should be sold at auction free and clear of all liens and encumbrances.

C. The Trustee and the State further agree that the State’s liens shall remain undisturbed as to any other property other than the Storage Lot.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. The State shall have no lien on the Storage Lot.
2. The State consents to the sale of the Storage Lot by auction, free and clear of the State’s liens.
3. The Court will retain jurisdiction to adjudicate any disputes that may arise under this order and to enforce the terms of this order.

This order was signed and entered electronically as indicated at the top of the first page.

AGREED TO AND
APPROVED FOR ENTRY:

/s/ Phillip G. Young, Jr.
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